NOTIFICATION

(LAW DEPARTMENT)

No. LAW 210 LOR 62 Dated Bangalore the 27th November 1962

Ordred that the accompanying Notification No S. O. 3331, dated the 30th October 1962, of the Ministry of Finance (Department of Revenue), issuing the Voluntary Surrender of Salaries (Exemption from Taxation) Rules, 1962, which has been published in the *Gazette of India* Extraordinary, Part II, Section 3, sub-section (ii), dated the 30th October 1962, be republished in the *Mysore Gazette*, for general information.

By Order and in the name of the Governor of Mysore,

S SRIPADARAJ, *Under Secy. to Govt*, *L.D.*

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

INCOME TAX

New Delhi, the 30th October 1962.

S O 3331.—In exercise of the powers conferred by section 4, read with clause (b) of section 2, of the Voluntary Surrender of Salaries (Exemption from Taxation) Act, 1961 (46 of 1961), the Central Government hereby makes the following rules, namely:—

1. **Short title** — These rules may be called the Voluntary Surrender of Salaries (Exemption from Taxation) Rules, 1962.

344

2. **Definitions.**— In these rules, unless the context otherwise requires,—

(a) "Act" means the Voluntary Surrender of Salaries (Exemption from Taxation) Act, 1961,

(b) "due date" means the date on which salary is due to a person,

(c) "Disbursing Authority" in relation to a person means the authority responsible for payment of salary to the person,

(d) "Form" means a form set out in the Schedule to these rules,

(e) "salary" in relation to a person includes any allowances payable to the person,

(f) "Income- tax Officer" has the same meaning as in the Income-tax Act, 1961 (43 of 1961).

3 **Procedure for surrender of salary** — Any person, other than a person whose salary is paid out of the Consolidated Fund of India or of the Consolidated Fund of a State, desiring to surrender a part of his salary, shall make a declaration in duplicate in Form I, and shall send one copy to the Disbursing Authority so as to reach the Authority before the due date and the other copy to the Income-tax Officer having jurisdiction to assess him.

4. Part surrendered to be credited to Central Government.—(1) The Disbursing Authority shall, when making payment of salary to any person from whom a declaration under rule 3 has been received, deduct from the salary payable to such person the part thereof covered by the declaration.

(2) The Disbursing Authority shall, within seven days from the due date, credit the amount of salary deducted under sub-rule (1) to the Central Government These credits will be received at

(i) the offices of the Reserve Bank of India, Bombay, Calcutta, New Delhi, Madras, Bangalore and Nagpur,

(ii) branches of the State Bank of India and its subsidiary banks conducting Government Treasury business,

(iii) Treasuries and sub-treasuries in India other than those at any place referred to in item (i) or at any place where there is a branch of any of the banks referred to in item (ii),

and classified under the head "LII—Miscellaneous-Receipts under the Voluntary Surrender of Salaries (Exemption from Taxation) Act, 1961—(Central)".

(3) The Disbursing Authority shall send one copy of the challan evidencing the payment of the amount to the credit of the Central Government to the person making the declaration.

(4) The challans referred to in this rule shall be supplied by the Income-tax Officer on request.

5. Annual return—The Disbursing Authority shall, before the 31st day of March in each year, deliver or cause to be delivered to the Income-tax Officer referred to in sub-rule (2) of rule 32 of the Income-tax Rules, 1962, a return for the year ending on that date in Form II, verified in the manner provided therein.

SCHEDULE

FORM I

(*See* rule 3)

Form of declaration for surrendering part of salary or allowances

I hereby declare that I have, in the public interest, voluntarily surrendered in favour of the Central Government the following amounts out of the salary and allowances due to me for the month of in the year . . . *or for each of the months beginning with the month of in the year ... . and ending with the month of .. . in the year . .

Amounts surrendered	Rs.	nP.
(i) Out of salary		
(ii) Out of allowances		

*Delete the inapplicable words.

The amounts surrendered by me out of the salary or allowances mentioned above should be paid to the credit of the Central Government within seven days of their becoming due to me.

Date ... .

Place . . ..

... .

Signature of the employee

N B.— A separate declaration in the above form shall be made by the employee for each financial year beginning on the 1st day of April during which such surrender is made and shall be forwarded to the person responsible for paying the salary and allowances, with a copy to the Income-tax Officer having jurisdiction to assess the employee before the date on which the salary or allowances of the first month to which the surrender relates, become due.

FORM II

(See rule 5)

Return of salary or allowances voluntarily surrendered by the employees during the financial year ended 31st March, 19 and paid over to the credit of the Central Government

Name of employer

Name of person responsible for paying the salary or allowances (if not the employer)

Sl. No	Name of employee	Amount due to the employee		Amount surrendered by employee		Period to which the amounts in cols. 5 & 6 relates
		Salary	Allowances	Salary	Allowances	Total
1	2	3	4	5	6	7	8

Grand Total of Col 7 . . .

. .

I ..... being the person responsible for paying the salary or allowances to the employees mentioned above do hereby declare that the above particulars are correct

I hereby further declare that the amounts of salary or allowances surrendered by the employees mentioned above during the year ending on 31st March, 19 have been paid over to the credit of the Central Government, *vide* particulars of Challans given on the reverse.

Date ... . .

Place .. ..

. Signature.

Designation

Particulars of amounts paid over to the credit of the Central Government.

Sl No	Date of payment into treasury, e c	No of challan(s)	Amount		
			Salary	Allowances	Total
1	2	3	4	5	6

Grand Total . . . .

. .....

. ... Signature

[No 70 IT(3(57)58 TPL)]

HARIHAR LAL, Dy Secy